

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

MICHAEL J. QUILLING, Receiver	§	
for Advanced Financial Services, Inc.,	§	
	§	
Plaintiff,	§	
	§	Civil Action No. 1:03-CV-0236
vs.	§	
	§	
TRADE PARTNERS, INC., MACATAWA	§	
BANK CORPORATION, successor by	§	
merger to GRAND BANK, THOMAS J.	§	
SMITH and CHRISTINE M. ZMUDKA,	§	
	§	
Defendants.	§	

REPORT AND RECOMMENDATION

On August 21, 2006 the Court conducted a hearing on the Receiver's Motion to Disallow/Reclassify "A" Claim of PVB, Inc., Claim No. A-06127 [Docket No. 1334]. Although given proper notice of the hearing, the claimant did not appear or otherwise respond. Based on the evidence presented, applicable law and argument of counsel, the Court makes this report and recommendation.

The Magistrate Judge recommends that the Receiver's Motion to Disallow/Reclassify "A" Claim of PVB, Inc., Claim No. A-06127 [Docket No. 1334] be **granted**, that Claim No. A-06127 be reclassified as a "B" Claim (creditor claim) and that the claim amount be adjusted to \$1,239.10.

Respectfully submitted,

Date: August 24, 2006

/s/ Ellen S. Carmody
ELLEN S. CARMODY
United States Magistrate Judge

OBJECTIONS to this Report and Recommendation must be filed with the Clerk of Court within ten (10) days of the date of service of this notice. 28 U.S.C. § 636(b)(1)(C). Failure to file objections within the specified time waives the right to appeal the District Court's order. *Thomas v. Arn*, 474 U.S. 140, 155 (1985); *United States v. Walters*, 638 F.2d 947, 949-950 (6th Cir. 1981).